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May 8, 2013

VIA U.S. MAIL

Mr. Paul Rebholz
Rebholz and Rebholz S.C.
2428 N. Grandview Blvd., Suite 102
Waukesha, WI 53188

Dear Mr. Rebholz:

My client, Mulligan Enterprises Incorporated ("Mulligan"), is in receipt of your letter dated May 6, 2013, regarding Felt Up, Inc.'s ("Felt Up") desire to terminate that certain Trademark License Agreement dated September 19, 2012 between Mulligan and Felt Up (the "License Agreement"). As you may know, pursuant to Section 7 of the License Agreement, Felt Up may only terminate the License Agreement upon 90 days' notice if Mulligan materially breaches the License Agreement and fails to cure such breach within 90 days.

Your letter does not indicate the manner in which Mulligan has allegedly breached the License Agreement in a material respect. If Felt Up believes that Mulligan has committed such a breach, please provide us with a written description of the alleged breach.

For the time being, Mulligan declines Felt Up's request to terminate the License Agreement for the reasons stated above.

Very truly yours,

SORRENTINO BURKERT LAW GROUP LLC



Matthew V. Burkert

cc: Michael Remitz

EXHIBIT

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